

OVERVIEW OF BUDGET

DEPARTMENT: AUDITOR/CONTROLLER-RECORDER
AUDITOR/CONTROLLER-RECORDER: LARRY WALKER

2002-03				
	Appropriations	Revenue	Local Cost/ Fund Balance	Staffing
Auditor/Controller-Recorder	12,610,406	8,721,209	3,889,197	189.9
Vital Records	529,074	99,000	430,074	-
Micrographics	919,822	31,820	888,002	-
System Development	12,457,832	2,750,000	9,707,832	-
Records Management	132,356	132,356	-	2.0
TOTAL	26,649,490	11,734,385	14,915,105	191.9

BUDGET UNIT: AUDITOR/CONTROLLER-RECORDER (AAA ACR)

I. GENERAL PROGRAM STATEMENT

The Office of the Auditor/Controller-Recorder and County Clerk is responsible for providing a variety of accounting services and document recording services. The Auditor and Controller Divisions record the collections, perform the disbursements and audits of all county financial activities to ensure sound financial management. In addition, it is responsible for personnel payroll services, developing and implementing accounting systems, and administering the Countywide Cost Allocation Plan (COWCAP). The Recorder Division is responsible for accepting all documents for recording that comply with applicable recording laws, producing and maintaining official records relating to documents evidencing ownership and encumbrances of real and personal property, and other miscellaneous records. The Recorder Division is also responsible for County Archives and County Clerk functions. County Archives maintains all the historical records for the county. The Office of the County Clerk produces and maintains the official records relating to vital statistics, fictitious business names, and other entities required by the State to register with the County Clerk.

II. BUDGET & WORKLOAD HISTORY

	Actual 2000-01	Budget 2001-02	Actual 2001-02	Budget 2002-03
Total Appropriation	10,694,123	12,307,404	11,823,477	12,610,406
Total Revenue	8,118,947	7,795,454	10,169,895	8,721,209
Local Cost	2,575,176	4,511,950	1,653,582	3,889,197
Budgeted Staffing		185.3		189.9
<u>Workload Indicators</u>				
Marriage ceremonies	3,044	3,075	3,147	2,943
Notary bonds files	1,462	1,572	2,022	1,967
Fund transfers processed	20,135	19,600	27,069	21,000
Deposits processed	11,404	10,600	11,852	11,250
Warrants issued/audited	286,554	290,000	333,047	350,000
Payroll direct deposits	438,324	430,000	462,843	471,000
Payroll warrants issued	45,730	50,000	36,953	36,000
Tax refunds/corrections	58,145	55,000	52,985	58,000
Legal docs recorded	506,238	514,584	671,100	691,491
Audits	129	140	148	74
Marriage licenses	10,550	10,797	10,035	10,268
Fict business names filed	13,235	12,963	14,685	13,851
Birth certs issued	50,854	49,000	54,165	49,929
Marriage certs issued	17,697	16,500	17,679	16,777
Death certs issued	7,232	8,064	7,433	7,440

The actual local cost in 2001-02 is lower as the result of salary savings and higher than expected Recorder revenues.

AUDITOR/CONTROLLER-RECORDER**III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)****STAFFING CHANGES**

Salaries and benefits reflect a net increase of 4.6 in budgeted staffing. Changes include mid-year increases of 1.0 Auditor/Controller-Recorder Payroll Technician and 3.0 Recordable Document Clerk I. Changes for 2002-03 include 1.0 Clerk IV, 4.0 Clerk III, 1.0 Supervising Payroll Technician, 1.0 Accountant II, 1.0 Supervising Accountant III, 1.0 Staff Analyst II, and 1.0 Auditor/Controller-Recorder Manager. In addition, 1.0 Automated Systems Analyst I, funded by special revenue funds, was added. Furthermore, several existing positions were reclassified: 7.0 Fiscal Clerk II to Auditor/Controller-Recorder Payroll Technician, 1.0 Clerk II to Fiscal Clerk I and 2.0 Supervising Fiscal Clerk II to Supervising Auditor/Controller-Recorder Payroll Technician. Technical changes include the title change of 1.0 Librarian I to Archives Librarian and the inclusion of 1.0 County Clerk as a separate FTE to correspond to the budgeting system. Finally, decreases include the defunding of 4.0 Clerk II, the deletion of 0.5 Public Service Employee and an increase to the vacancy factor of 6.9.

PROGRAM CHANGES

Services and supplies have increased to include expenditures to outside audit firms for many of the individual special districts. The cost of the county's external audit contract is expected to increase due to the increased hours necessary to comply with new Governmental Accounting Standards Board (GASB) regulations.

GROUP: Fiscal DEPARTMENT: Auditor/Controller-Recorder FUND: General AAA ACR			FUNCTION: General ACTIVITY: Finance		
	2001-02 Actuals	2001-02 Approved Budget	2002-03 Board Approved Base Budget	2002-03 Board Approved Changes to Base Budget	2002-03 Final Budget
<u>Appropriations</u>					
Salaries and Benefits	8,097,785	8,817,783	9,477,501	302,545	9,780,046
Services and Supplies	1,652,251	1,412,580	1,578,356	185,785	1,764,141
Central Computer	2,077,041	2,077,041	736,734	-	736,734
Total Appropriation	11,827,077	12,307,404	11,792,591	488,330	12,280,921
Operating Transfer Out	(3,600)	-	-	329,485	329,485
Total Requirements	11,823,477	12,307,404	11,792,591	817,815	12,610,406
<u>Revenue</u>					
Licenses & Permits	437,705	425,000	425,000	(21,000)	404,000
Current Services	8,985,067	6,792,547	6,900,487	479,574	7,380,061
State, Fed or Gov't Aid	590,705	233,500	233,500	55,450	288,950
Other Revenue	156,418	44,500	44,500	133,200	177,700
Total Revenue	10,169,895	7,495,547	7,603,487	647,224	8,250,711
Operating Transfer In	-	299,907	299,907	170,591	470,498
Total Sources	10,169,895	7,795,454	7,903,394	817,815	8,721,209
Local Cost	1,653,582	4,511,950	3,889,197	-	3,889,197
Budgeted Staffing		185.3	189.3	0.6	189.9

AUDITOR/CONTROLLER-RECORDER

Total Changes in Board Approved Base Budget		
Base Year		
Salaries and Benefits	<u>517,486</u>	General MOU, retirement and 2% budget reduction.
Services and Supplies	<u>165,776</u>	Inflation, risk management, EHAP and 2420 one-time shift.
Central Computer	<u>(1,340,307)</u>	
Mid Year		
Salaries and Benefits	107,940	3/26/2002 - 3 Recordable Document Clerk I positions.
	30,115	ACR Payroll Technician approved April 18, 2002.
	4,177	Additional equity adjustment approved April 23, 2002.
	<u>142,232</u>	
Revenue		
Current Services	<u>107,940</u>	Increase in recordable revenue.
Total Appropriation Change	(514,813)	
Total Revenue Change	107,940	
Total Local Cost Change	(622,753)	
Total 2001-02 Appropriation	12,307,404	
Total 2001-02 Revenue	7,795,454	
Total 2001-02 Local Cost	4,511,950	
Total Base Budget Appropriation	11,792,591	
Total Base Budget Revenue	7,903,394	
Total Base Budget Local Cost	3,889,197	

Board Approved Changes to Base Budget		
Salaries and Benefits	512,791	Increase in salaries and benefits for 1.0 Clerk IV, 4.0 Clerk III, 1.0 Supervising Payroll Technician, 1.0 Account II, 1.0 Supervising Accountant III, 1.0 Staff Analyst II, 1.0 Auditor/Controller-Recorder Manager, and 1.0 Automated System Analyst I.
	61,422	Equity Adjustments.
	<u>(271,668)</u>	Vacancy Factor.
	<u>302,545</u>	
Services and Supplies	13,000	Increase in electronic equipment maintenance.
	1,400	Increase in 800 MHz radio charges.
	1,000	Increase in memberships.
	500	Increase in computer software.
	(49,537)	Decrease in special department expense.
	2,594	Increase in general office expense.
	26,402	Increase in fees.
	40,000	Increase in presort and packaging.
	31,653	Increase in temporary help.
	300	Increase in subscriptions.
	(5,000)	Decrease in printing - outside.
	17,500	Increase in advertising.
	(70,825)	Decrease in auditing services.
	105,298	Increase in other professional services.
	20,000	Increase in general maintenance equipment.
	30,000	Increase in general maintenance structure, imp.
	13,000	Increase in building maintenance.
	(1,000)	Decrease in mileage reimbursement.
	8,000	Increase in other travel.
	1,500	Increase in air travel.
	<u>185,785</u>	
Operating Transfer Out	329,485	CIP 4th floor remodel.
Total Appropriations	<u>817,815</u>	
Revenue		
Licenses, Permits	(21,000)	Estimated decrease in marriage license fees.
Current Services	479,574	Increase from recording activity and fees.
State and Federal Aid	55,450	Estimated increase in COPS program (\$4,450) and PC 4750 (\$51,000) revenue.
Other Revenue	133,200	Increase in payroll service fees & property tax special reports.
	<u>647,224</u>	
Operating Transfers In	170,591	Offset in salary & benefits for staff working on automated system.
Total Revenue	<u>817,815</u>	
Total Local Cost	<u>-</u>	